

BREWSTER PARK AND RECREATION DISTRICT
Okanogan County, Washington
January 1, 1990 Through December 31, 1992

Schedule Of Findings

1. The District Should Retain All Necessary Public Records

During our audit, Brewster Park and Recreation District officials were unable to locate tally sheets for 1992 that document attendance at the swimming pool, receipt books for 1992 and 1991, and employee timesheets for all of 1992, part of 1991, and all of 1990.

RCW 40.14.070 states, in part:

. . . Except as otherwise provided by law, no public records shall be destroyed until approved for destruction by the local records committee. Official public records shall not be destroyed unless:

- (1) The records are six or more years old;
- (2) The department of origin of the records has made a satisfactory showing to the state records committee that the retention of the records for a minimum of six years is both unnecessary and uneconomical, particularly where lesser federal retention periods for records generated by the state under federal programs have been established; or
- (3) The originals of public records less than six years old have been copied or reproduced by any photographic, photostatic, microfilm, miniature photographic, or other process approved by the state archivist which accurately reproduces or forms a durable medium for so reproducing the original

District officials indicated that the records were unavailable due to turnover in staff and destruction of records. The current secretary made attempts to gather as many records as possible.

The lack of records prevents the State Auditors Office and other interested parties from having access to the complete information of the district's financial activities and increases the risk that errors and irregularities will not be detected in a timely manner. In addition, because of this lack of records, we were unable to assure ourselves that the financial records obtained from the county treasurer include all transactions of the district.

We recommend that the district ensure all public records are safeguarded and retained in accordance with records retention schedules and that these records be available for audit.

2. The District Should Deposit Public Funds With The County Treasurer On A Regular And Timely Basis

The Brewster Park and Recreation District operates a swimming pool and a recreational vehicle park (started in 1992) primarily during the summer months. The collections from these activities are deposited into a local bank account and then sent to the county treasurer. The district is not forwarding the moneys to the county on a timely basis. The following is a schedule of the deposits that were made with the county treasurer during 1992, 1991, and 1990:

<u>Date</u>	<u>Pool Deposit</u>	<u>RV Park Deposit</u>
08/07/92	\$10,261.62	\$ -0-
12/28/92	2,544.50	988.81
08/06/91	10,574.32	
01/13/91	2,323.30	
12/06/90	11,922.70	

Article XI, Section 15, of the Washington State Constitution state:

All moneys, assessments and taxes belonging to or collected for the use of any county, city, town or other public or municipal corporation, coming into the hands of any officer thereof, shall immediately be deposited with the treasurer, or other legal depository to the credit of such city, town, or other corporation respectively, for the benefit of the funds to which they belong.

In addition, RCW 36.69.150 states in part:

. . . The county treasurer of the county in which the district shall be located shall be the treasurer of the district . . .

We recommend that the money on deposit in the accounts of the Brewster Park and Recreation district be deposited with the county treasurer on a regular and timely basis.